

WITHHOLDING OF TAX COURT CASE INDEX

368

Issue	Cite	Last Name or Corporation Name	First Name	TAC		CC		CA		SC		Final
				Act.	Date	Act.	Date	Act.	Date	Act.	Date	
APPEALS - CIRCUIT COURT - JURISDICTION - PETITIONER FAILED TO SERVE DEPARTMENT AND COMMISSION IN PERSON OR BY CERTIFIED MAIL (MOTION FOR DISMISSAL)	WTB125-20	OMEGBU	FIDELIS			A	12/15/99	A	2/27/01			YES
APPEALS - CIRCUIT COURT - JURISDICTION - PRO SE PETITION FOR REVIEW NOT TIMELY FILED AND SERVED ON WTAC	400-055	CHAPMAN	DEAN			A	02/02/94					YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION - TIMELINESS OF PETITION FOR REVIEW - RECORD DOES NOT SHOW THAT PRIOR FILING OF SECOND NOTICE OF ACTION WITH DFI T/P WAS WI RESIDENT AND HAD WI SITUS INCOME AND IS NOW NONRESIDENT (MOTION FOR SUMMARY JUDGMEN	400-361	CARLSON	CHARLIE	D	04/03/98							YES
CLOSING AGREEMENTS - FINALITY	400-746 WTB140-22	PHARO	MICHAEL A.	D	04/07/04	A	04/04/05					YES
CONFIDENTIALITY OF RECORDS - OPEN RECORDS LAW PERMITS ACCESS TO DOCUMENTS UNLESS PUBLIC POLICY DICTATES PLEDGE OF CONFIDENTIALITY	WTB74-18	MAYFAIR CHRYSLER-PLYMOUTH INC.				R	03/03/89	A	02/22/90	R	05/23/91	YES
CORPORATE OFFICER LIABILITY	202-543 202-663	KONICEK	MILTON C.	A	05/13/85	A	10/29/85					NNA
CORPORATE OFFICER LIABILITY	202-543	RICE	EUGENE	R	05/13/85							NNA
CORPORATE OFFICER LIABILITY - CASH FLOW PROBLEM DOES NOT EXCUSE RESPONSIBLE OFFICER'S FAILURE TO PAY OVER TAXES	203-256	MATTOX	CLARA	A	07/03/91							YES
CORPORATE OFFICER LIABILITY - CHECK SIGNING AUTHORITY, STANDING ALONE IS INSUFFICIENT TO ESTABLISH LIABILITY	202-576	MENKE	RICHARD S.	R	07/09/85							NNA
CORPORATE OFFICER LIABILITY - CORPORATION GENERAL MANAGER HELD RESPONSIBLE	201-925 WTB28-16	FEDERWITZ	HARRY	A	11/19/81							YES
CORPORATE OFFICER LIABILITY - DECISION TO USE CORPORATE FUNDS TO PAY CREDITORS KNOWING EMPLOYMENT TAXES UNPAID IS WILLFULNESS	202-968	PHARO	MICHAEL A.	A	04/28/88							YES
CORPORATE OFFICER LIABILITY - FAILURE TO WITHHOLD - PENALTIES - PERSON REQUIRED TO WITHHOLD	201-561	SCHOKNECHT	H. R.	A	04/26/79							YES
CORPORATE OFFICER LIABILITY - GENERAL MANAGER HAD AUTHORITY TO DIRECT PAYMENT OF TAXES, SIGNED CHECKS PAYING OTHER CREDITORS	203-374	PAGE	TRAVIS L.	A	09/30/92							YES
CORPORATE OFFICER LIABILITY - INITIAL FAILURE TO REMIT TAX - PERSON RESPONSIBLE	201-649	BRUFACH	THOMAS B.	A	12/14/79							YES
CORPORATE OFFICER LIABILITY - PENALTIES	202-147	ROLTGEN	ROBERT J.	R	12/16/82							NNA
CORPORATE OFFICER LIABILITY - PERSON REQUIRED TO WITHHOLD	201-830	EMLING	RICHARD F.	AP	04/02/81							YES
CORPORATE OFFICER LIABILITY - RESPONSIBLE PARTY - HAD AUTHORITY TO DIRECT PAYMENT OF TAXES - LACK OF KNOWLEDGE OF UNPAID TAXES DOES NOT REMOVE DUTY TO PAY OVER TAXES	203-367	KELLEY	PATRICIA A.	A	09/29/92							YES
CORPORATE OFFICER LIABILITY - RESPONSIBLE PARTY - PAID OTHER CREDITORS OVER STATE AT DIRECTION OF CORPORATE PRESIDENT, HAD UNILATERAL CREDIT SIGNING AUTHORITY	203-367	GERTH	JOHN R.	A	09/29/92							YES
CORPORATE OFFICER LIABILITY - RESPONSIBLE PERSON - "GOOD FAITH" AND "REASONABLE EFFORTS" DECISION TO PAY OR NOT PAY TAX OBLIGATIONS NOT SUFFICIENT TO OVERCOME WILLFUL REQUIREMENT	400-011	ESSER	LAWRENCE J.	A	08/05/93							YES

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CORPORATE OFFICER LIABILITY - RESPONSIBLE PERSON - DEPARTMENT NOT RESTRICTED OR REQUIRED TO SELECT ONE RESPONSIBLE PERSON	203-374	PAGE	TRAVIS L.	A	09/30/92							YES
CORPORATE OFFICER LIABILITY - RESPONSIBLE PERSON - DID NOT "INTENTIONALLY" FAIL TO WITHHOLD TAX	202-416	MENZEL	GARY	R	06/28/84							NNA
CORPORATE OFFICER LIABILITY - RESPONSIBLE PERSON - LIABLE FOR DELINQUENT WITHHOLDING TAXES EXISTING AT TIME BECAME ACTIVELY INVOLVED IN BUSINESS, GAVE PAYMENT PREFERENCE TO CREDITORS	203-414	LINK	KERVYN	A	05/11/93							YES
CORPORATE OFFICER LIABILITY - RESPONSIBLE PERSON - LIABLE FOR UNPAID WITHHOLDING TAXES ON WAGES PAID AFTER BECAME ACTIVELY INVOLVED IN BUSINESS, GAVE PAYMENT PREFERENCE TO CREDITORS	203-414	LINK	KERVYN	A	05/11/93							YES
CORPORATE OFFICER LIABILITY - RESPONSIBLE PERSON - LOAN AND SECURITY AGREEMENT DID NOT RELIEVE OFFICER OF RESPONSIBILITY - CONTINUED TO PAY CREDITORS - DUTY BOUND TO MAKE CORPORATE TAX OBLIGATIONS BOTH PAST AND PRESENT	400-011	ESSER	LAWRENCE J.	A	08/05/93							YES
CORPORATE OFFICER LIABILITY - RESPONSIBLE PERSON - NOT RESPONSIBLE FOR WITHHOLDING TAXES ON WAGES PAID BY ENTITY OTHER THAN CORPORATION	400-011	ESSER	LAWRENCE J.	AP	08/05/93							YES
CORPORATE OFFICER LIABILITY - RESPONSIBLE PERSON - TRUST INDENTURE AGREEMENT DID NOT RELIEVE OFFICER OF RESPONSIBILITY WHERE HE CONTINUED TO MAKE DEPOSITS AND WRITE CHECKS	203-421 WTB84-12	CHAPMAN	DEAN O.	A	05/25/93							YES
CORPORATE OFFICER LIABILITY - RESPONSIBLE PERSON - WILLFULLY FAILED TO MAKE PAYMENT TO THE DEPARTMENT	202-892	COSTARELLA	LOUIS A.	A	06/30/87							YES
CORPORATE OFFICER LIABILITY - RESPONSIBLE PERSON HAD AUTHORITY TO DIRECT PAYMENT OF TAXES - RESPONSIBLE FOR FILING RETURNS - PRESIDENT NOT OWNER	203-130	WILSON	THOMAS J.	A	02/19/90							YES
COURT COSTS - PETITIONER - PROCEEDING INTENTIONALLY DELAYED	WTB122-26	ALEX	ALEXANDER	A	05/17/00							YES
COURT COSTS - REASONABLE COURT COSTS AWARDED WHERE ACCESS TO RECORDS NOT MADE AVAILABLE UNDER OPEN RECORDS LAW	WTB74-18	MAYFAIR CHRYSLER-PLYMOUTH, INC.				R	03/03/89	A	02/22/90	R	05/23/91	YES
EMPLOYER DEFINED - NONRESIDENT ENTERTAINERS - PERSON WHO ENGAGES SERVICES OF AN ENTERTAINER OR ENTERTAINMENT CORPORATION OR RESIDENT PERSON HAVING LAST RECEIPT OF PROCEEDS OF ENTERTAINMENT EVENT	400-641	SEEFELD	KIRK D. AND MARIA A.	A	11/13/02							YES
EMPLOYERS REQUIRED TO WITHHOLD - BURDEN OF PROOF ON EMPLOYER TO SHOW THAT SERVICES WERE PERFORMED AS INDEPENDENT CONTRACTOR	400-051	LENTZ D/B/A LENTZ LANDSCAPING	RAYMOND R.	A	05/09/94							YES
EMPLOYERS REQUIRED TO WITHHOLD - EMPLOYEES ENGAGED IN DREDGING ARE NOT EXEMPT FROM WITHHOLDING UNDER 46 USCA SEC 601 (EXEMPTION FOR CERTAIN SEAMEN)	200-283	ZENITH DREDGE COMPANY ET AL.				A	02/04/66					YES
ENTERTAINER DEFINED - NONRESIDENT ENTERTAINERS - FIRMS MAKING PRESENTATIONS NOT OPEN TO THE GENERAL PUBLIC WERE ENGAGING IN "PUBLIC SPEAKING SERVICES" AND WERE CONSIDERED ENTERTAINERS	WTB143-14	WISCONSIN HEALTH CARE ASSOCIATION, INC.		A	03/10/05							YES
EXEMPTION CERTIFICATE - EXEMPTION ALLOWED - FALSE INFORMATION	202-392 202-687 WTB38-11	KLEIMAN	WILLIAM D.	A	04/01/82	A	04/03/84	A	07/11/85			YES
EXEMPTION CERTIFICATES (W-4) - FALSE INFORMATION - DEPARTMENT MAY VERIFY EXEMPTION CERTIFICATES TO VERIFY CORRECTNESS AND SO NOTIFY EMPLOYER	WTB25-10 29-17	MITCHELL	WILLIAM A.			D	06/05/81	D	03/02/82			YES
NONRESIDENT ENTERTAINER - EMPLOYER - LIABILITY - EMPLOYER OF NONRESIDENT ENTERTAINER PERSONALLY LIABLE FOR WITHHOLDING TAXES	400-641	SEEFELD	KIRK D. AND MARIA A.	A	11/13/02							YES

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NONRESIDENT ENTERTAINERS - EMPLOYER LIABILITY	WTB143-14	WISCONSIN HEALTH CARE ASSOCIATION, INC.		A	03/10/05							YES
OFFICER LIABILITY - BURDEN OF PROOF AND STANDARD OF EVIDENCE TO BE USED	400-222 WTB99-25	DRILLAS	WILLIAM	R	05/31/96							YES
OFFICER LIABILITY - DELEGATION OF TASK TO CORPORATE EMPLOYEE DOES NOT TRANSFER OBLIGATION TO COMPLY WITH LAW FROM PRESIDENT WHO HAD AUTHORITY AND DUTY TO PAY WITHHOLDING TAXES AND INTENTIONALLY BREACHED THAT DUTY	400-420 WTB115-27	HOUGOM	IRVIN L.	A	04/28/99							YES
OFFICER LIABILITY - NOT RESPONSIBLE PERSON - AUTHORITY TO PAY TAXES - BOARD OF DIRECTORS APPOINTED BY BANKRUPTCY COURT (CEILLE INDUSTRIES) ORDERED WERNER TO OPERATE BUSINESS FIRST, PAY TAXES SECOND	400-481 400-517 WTB122-28 124-26	WERNER	JAMES R.	R	06/16/00	A	12/08/00					YES
OFFICER LIABILITY - NOT RESPONSIBLE PERSON - EMPLOYEE OF CORPORATION DID NOT HAVE CONTROL OVER FINANCIAL DECISIONS INCLUDING PAYMENT OF TAXES	400-492 WTB122-28	ZOLLIFFER	ESSIE L.	R	07/27/00							NNA
OFFICER LIABILITY - OTHER RESPONSIBLE PERSON - DEFACTO MANAGER PLAYED SIGNIFICANT ROLE IN BUSINESS AND MET THE THREE-PART TEST OF A RESPONSIBLE PERSON	400-401 WTB113-22	NOARD	DONALD D.	A	12/18/98							YES
OFFICER LIABILITY - PERSON REQUIRED TO WITHHOLD AND WHO INTENTIONALLY FAILED TO PAY OVER SUCH TAX	202-892	COSTARELLA	LOUIS A.	A	06/30/87							YES
OFFICER LIABILITY - PETITIONER HAD AUTHORITY TO PAY SALES TAXES DUE, HAD CHECK SIGNING AUTHORITY AND DIRECTED PAYMENT OF ACCOUNTS PAYABLE	400-248 400-326	VOGEL	RICHARD P.	A	10/02/96	A	07/08/97					YES
OFFICER LIABILITY - RESPONSIBLE - OFFICER AND MAJORITY SHAREHOLDER HAD AUTHORITY AND DUTY TO PAY TAXES AND BREACHED DUTY BY DIRECTING PAYMENT TO OTHER CREDITORS, WHILE KNOWING OF UNPAID TAXES	400-526 WTB124-25	SARKO	ROLAND F.	A	01/08/01							YES
OFFICER LIABILITY - RESPONSIBLE PARTY - CORPORATE OFFICER AND DIRECTOR WITH CHECK SIGNING AUTHORITY HAD KNOWLEDGE OF TAXES DUE, USED CORPORATE FUNDS TO PAY OTHER CREDITORS	400-321 WTB106-23	PHARO	MICHAEL A.	A	10/09/97							YES
OFFICER LIABILITY - RESPONSIBLE PARTY - MOTION FOR SUMMARY JUDGMENT DENIED FOR PERIOD JULY 1, 1997 TO APRIL 1998	400-538	SABASKA	MARY L.	AP	03/30/01							YES
OFFICER LIABILITY - RESPONSIBLE PARTY - OFFICER RESPONSIBLE FOR WITHHOLDING TAXES DUE EXCEPT FOR THOSE DUE TO WAGES PAID AFTER HIS RESIGNATION AS PRESIDENT	400-349	CALLEN	JAMES M.	AP	02/25/98							YES
OFFICER LIABILITY - RESPONSIBLE PARTY - PETITIONER HAD CONTROL OF CORPORATION AND ITS FINANCES EVEN THOUGH OTHERS HAD OFFICER TITLES AND SHARED CHECK SIGNING AUTHORITY	400-392 WTB112-28	PHARO	MICHAEL A.			A	06/08/98					YES
OFFICER LIABILITY - RESPONSIBLE PARTY - PETITIONER HAD CONTROL OF CORPORATION AND ITS FINANCES EVEN THOUGH OTHERS HAD OFFICER TITLES AND SHARED CHECK SIGNING AUTHORITY	400-331 WTB107-20 112-28	PHARO	MICHAEL A.	A	12/11/97	A	09/02/98					YES
OFFICER LIABILITY - RESPONSIBLE PARTY - PRESIDENT HAS AUTHORITY AND DUTY TO DIRECT PAYMENT OF WITHHOLDING TAXES AND INTENTIONALLY BREACHED THAT DUTY	400-420 WTB115-27	HOUGOM	IRVIN L.	A	04/28/99							YES
OFFICER LIABILITY - RESPONSIBLE PARTY - TREASURER FOUND RESPONSIBLE FOR PERIOD 1996 THROUGH JUNE 30, 1997, HAD AUTHORITY, KNOWLEDGE OF AND DUTY TO PAY UNPAID TAXES AND INTENTIONALLY BREACHED DUTY BY PAYING OTHER CREDITORS (MOTION FOR SUMMARY JUDGMENT)	400-538	SABASKA	MARY L.	AP	03/30/01							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - ADMISSION OF RESPONSIBILITY FOR UNPAID WITHHOLDING TAXES - SUMMARY JUDGEMENT	400-137	BESSETT	ROLAND H.	A	07/06/95							YES

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OFFICER LIABILITY - RESPONSIBLE PERSON - CORPORATE OFFICER HAD AUTHORITY AND DUTY TO PAY PAST AND CURRENT TAX OBLIGATIONS AND BREACHED SUCH DUTY	400-441 400-474 WTB118-32 121-16	SENF	DANNY R.	A	08/27/99	A	02/23/00					YES
OFFICER LIABILITY - RESPONSIBLE PERSON - CORPORATE PRESIDENT HAD DUTY AND AUTHORITY TO PAY OR DIRECT PAYMENT OF TAX AND INTENTIONALLY BREACHED THAT DUTY	400-471 WTB121-16	KUZNIEWSKI	MARK	A	02/28/00							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - CORPORATE PRESIDENT HAD DUTY AND AUTHORITY TO PAY OR DIRECT PAYMENT OF TAX AND INTENTIONALLY BREACHED THAT DUTY	400-449 WTB118-32 125-20	OMEGBU	FIDELIS	A	10/14/99							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - CORPORATION PRESIDENT - DISPUTE IN FACTS FOR TWO PERIODS PRECLUDES ISSUANCE OF SUMMARY JUDGMENT WITH RESPECT TO THOSE PERIODS	400-435 WTB118-33	ANDERSON	VAL JR.	A	07/20/99							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - CORPORATION PRESIDENT HAD AUTHORITY AND DUTY TO PAY WITHHOLDING TAXES AND BREACHED HIS DUTY BY PAYING OTHER CREDITORS, SUMMARY JUDGMENT	400-435 WTB118-33	ANDERSON	VAL JR.	A	07/20/99							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - DID NOT INTENTIONALLY FAIL TO WITHHOLD OR PAY OVER TAXES	400-083 400-139 WTB94-18	DRILLAS	WILLIAM	R	08/15/94	R	06/12/95					YES
OFFICER LIABILITY - RESPONSIBLE PERSON - GENERAL MANAGER HAD AUTHORITY AND DUTY TO PAY TAXES AND INTENTIONALLY BREACHED DUTY	400-802	BERRETTINI	LAURA P.	A	01/18/05							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - HAD KNOWLEDGE, AUTHORITY AND DUTY TO PAY WITHHOLDING TAXES AND INTENTIONALLY BREACHED THAT DUTY BY PAYING OTHER CREDITORS	400-378 WTB111-20	GREEN	LISA S.	A	07/03/98							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - INTENTIONALLY FAILED TO WITHHOLD OR PAY OVER TAXES (VACATION OF 8/15/94 ORDER)	400-222 WTB99-25	DRILLAS	WILLIAM	A	05/31/96							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - MOTION TO DISMISS THE PETITION FOR REDETERMINATION FOR FAILURE TO PROSECUTE	WTB122-27	SABASKA	ROBERT H.	A	07/26/00							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - MOTION TO DISMISS THE PETITION FOR REDETERMINATION FOR VIOLATING SCHEDULING ORDERS	WTB122-27	SABASKA	ROBERT H.	A	07/26/00							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - OFFICER AND GENERAL MANAGER HAD AUTHORITY AND DUTY TO DIRECT PAYMENT OF WITHHOLDING TAXES, DUTY INTENTIONALLY BREACHED	400-354 WTB110-26	WOLF	SCOTT W.	AP	03/03/98							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - OFFICER DIRECTED PAYMENT TO OTHER CREDITORS WHILE AWARE THAT WITHHOLDING TAXES WERE NOT PAID	400-226 WTB112-28	MATZ	GARRY L.	A	06/06/96	A	07/13/98					YES
OFFICER LIABILITY - RESPONSIBLE PERSON - OPERATIONS MANAGER HAS AUTHORITY AND DUTY TO PAY TAXES AND BREACHED DUTY BY DIRECTING PAYMENT TO OTHER CREDITORS	400-520 WTB124-25	RICH	STEVEN T.	A	01/26/01							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - OWNER AND PRESIDENT HAD CHECK SIGNING AUTHORITY, AUTHORITY AND DUTY TO DIRECT PAYMENT AND INTENTIONALLY BREACHED DUTY	WTB122-26	ALEX	ALEXANDER	A	05/17/00							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - PERSON IN CHARGE OF ALL BUSINESS ACTIVITIES BOTH BEFORE AND AFTER ASSUMING PRESIDENT AND TREASURER POSITIONS, HAD AUTHORITY AND DUTY TO PAY TAXES AND INTENTIONALLY BREACHED DUTY	400-532 WTB125-20	PHARO	MICHAEL A.	A	03/23/01	A	11/02/01	A	10/16/02	A	01/21/03	NO
OFFICER LIABILITY - RESPONSIBLE PERSON - PERSONAL LIABILITY OF OTHERS IS NOT A DEFENSE TO A FINDING THAT PETITIONER IS LIABLE	400-520	RICH	STEVEN T.	A	01/26/01							YES

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OFFICER LIABILITY - RESPONSIBLE PERSON - PRESIDENT AND BOARD CHAIRPERSON HAD CHECK WRITING AUTHORITY, AUTHORITY OVER PERSONS RESPONSIBLE FOR PAYING TAXES AND KNOWLEDGE THAT TAXES WERE NOT PAID	400-491 WTB122-27	WASHINGTON	MARTHA	A	07/26/00							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - PRESIDENT AND TREASURER, HAD AUTHORITY AND DUTY TO PAY TAXES AND INTENTIONALLY BREACHED DUTY	400-532 WTB125-20	PHARO	BRENDA A.	A	03/23/01	A	11/02/01	A	10/16/02	A	01/21/03	NO
OFFICER LIABILITY - RESPONSIBLE PERSON - VICE PRESIDENT AND GENERAL MANAGER HAD AUTHORITY AND DUTY TO PAY TAX LIABILITY EVEN THOUGH HE WAS EMPLOYEE WHO ACTED UNDER DIRECTION OF OWNER OR CORPORATION	400-313 WTB106-22	RUPPEL	DAVID J.	A	08/12/97							YES
OFFICER LIABILITY - RESPONSIBLE PERSON - VOLUNTEER OFFICER OF FOR PROFIT WISCONSIN CORPORATION HAD KNOWLEDGE, RESPONSIBILITY AND DUTY TO PAY TAXES AND INTENTIONALLY MADE PAYMENT TO CREDITORS	400-356 WTB110-25	WAGNER	RICHARD F.	A	03/11/98							YES
OFFICER LIABILITY - RESPONSIBLE PERSON WHO INTENTIONALLY AND WILFULLY FAILED TO PAY WITHHOLDING TAXES	400-193	HECHT	ROBERT S.	A	02/12/96							YES
OFFICER LIABILITY - SPECIAL ADMINISTRATOR GIVEN AUTHORITY TO MAKE DEPOSITS AND WRITE CHECKS FOR PURPOSE OF CONTINUING BUSINESS OF THE DECEASED	400-251	MILLER	DIANE M.	A	10/09/96							YES
OFFICER'S LIABILITY - RESPONSIBLE PERSON REQUIRED TO PAY OVER TAX - DEPARTMENT IS NOT RESTRICTED TO SELECT ONE RESPONSIBLE PERSON	203-284	MASRUD	KEVIN R.	A	12/09/91							YES
PENALTIES - FAILURE TO PAY OVER TAXES WITHHELD - 25% PENALTY APPLIES UPON FAILURE TO FILE REPORTS AND DEPOSIT WITHHELD TAX	8WTAC166 200-610 200-695	DON TEFFER, INC.		A	07/31/70	A	05/28/71					YES
PENALTIES - FAILURE TO PAY OVER TAXES WITHHELD - FINANCIAL DIFFICULTIES NOT GOOD CAUSE FOR FAILURE TO FILE AND DEPOSIT	7WTAC5	ACE REFRIGERATION & HEATING CO., INC.		A	05/09/67							YES
PENALTIES - FAILURE TO PAY OVER TAXES WITHHELD - SUBJECT TO 100% PENALTY	8WTAC1 200-497	JOHN BUHLER CO., INC.		A	04/18/69							YES
PENALTIES - FAILURE TO WITHHOLD - BURDEN OF PROOF NOT MET TO ESTABLISH FAILURE TO MAKE DEPOSIT DUE TO GOOD CAUSE	7WTAC7 200-508	ELM GROVE TRAVEL SERVICE, INC.		A	05/09/67							YES
PENALTIES - FAILURE TO WITHHOLD - CONTRACTOR FAILED TO WITHHOLD TAXES FROM WAGES OF LABORERS	9WTAC10 200-705	PERPICH	JOHN	A	06/07/71							YES
PENALTIES - FAILURE TO WITHHOLD - INTENTIONAL REFUSAL TO COMPLY WITH WITHHOLDING PROVISIONS	8WTAC59 200-546	PETERSEN	MAXINE	D	09/05/69							YES
PENALTIES - FAILURE TO WITHHOLD - PENALTY IMPOSED FOR INTENTIONALLY FAILING TO FILE AND DEPOSIT	7WTAC63 200-404	POLSON & ROY HANTZSCHE D/B/A SCHMIDT BROS. PRINTING CO.	H. WILBER	A	11/30/67							YES
PENALTIES - FAILURE TO WITHHOLD - SUBJECT TO PENALTY FOR FAILURE TO PAY OVER TAXES WITHHELD DUE TO NEGLECT	7WTAC74	BAEHRING & SCHWEITZER		A	02/07/68							YES
PENALTIES - FALSE EXEMPTION CERTIFICATE - FALSE INFORMATION	202-392 202-687 WTB38-11	KLEIMAN	WILLIAM D.	A	04/01/82	A	04/03/84	A	07/11/85			YES
PENALTIES - FALSE EXEMPTION INFORMATION	WTB25-10 29-17	MITCHELL	WILLIAM A.			D	06/05/81	D	03/02/82			YES
PENALTIES - NEGLIGENCE - FAILURE TO FILE - 5% PER MONTH - INCAPABLE EMPLOYEE	202-122	FRICKELTON AVIATION COMPANIES, INC.		A	12/16/82							YES
PENALTIES - NEGLIGENCE - FAILURE TO FILE CORRECT REPORTS, DEPOSIT REPORTS AND MAKE DEPOSITS - 25% PENALTIES	8WTAC166 200-610 200-695	DON TEFFER, INC.		A	07/31/70	A	05/28/71					YES

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PENALTIES - NEGLIGENCE - FAILURE TO PAY OVER TAXES WITHHELD - INCAPABLE EMPLOYEE	202-122	FRICKELTON AVIATION COMPANIES, INC.		A	12/16/82							YES
PENALTIES - NEGLIGENCE - FAILURE TO WITHHOLD	400-051	LENTZ D/B/A LENTZ LANDSCAPING	RAYMOND R.	A	05/09/94							YES
PENALTIES - NEGLIGENCE - INCOMPLETE OR INCORRECT DEPOSIT OR WITHHOLDING REPORT - FAILURE TO WITHHOLD ON PAYMENTS MADE TO PRESIDENT AND SOLE SHAREHOLDER, GOOD CAUSE NOT SHOWN	400-325 WTB107-21	ROBAR INTERNATIONAL, INC.		A	10/30/97							YES
PENALTIES - NEGLIGENCE - LATE FILING OF WITHHOLDING REPORT - REASONABLE CAUSE - TAX ACCOUNTING RESPONSIBILITY DELEGATED TO DAUGHTER	203-344 WTB79-12	PAGEL	WILLIAM	R	06/03/92							NNA
PENALTIES - NEGLIGENCE - PENALTY PROPERLY IMPOSED FOR FAILURE TO FILE MONTHLY WITHHOLDING DEPOSITS	10WTAC167 201-370	DERY EXTERIORS		A	02/09/77							YES
PENALTIES - NEGLIGENCE - WITHHOLDING - FAILURE TO WITHHOLD TAXES	202-504	LIFT TRUCK SALES, INC.		A	01/31/85							YES
PUNITIVE DAMAGES - DAMAGES DENIED - DENIAL OF ACCESS TO PUBLIC RECORDS NOT ARBITRARY OR CAPRICIOUS	WTB74-18	MAYFAIR CHRYSLER-PLYMOUTH, INC.				R	03/03/89	A	02/22/90	R	05/23/91	YES
TAX APPEALS COMMISSION - APPEALS PROCEDURE - RESPONSIBLE PARTY'S RIGHT TO CHALLENGE AMOUNT OF TAX ASSESSED AGAINST CORPORATION	400-353	MONFRE	CHARLES T.	R	03/04/98							YES
UNDERPAYMENT PENALTY - EMPLOYER WOULDN'T WITHHOLD	201-856	SZOPINSKI	EDWARD J.	A	05/18/81							YES
WAGES SUBJECT TO WITHHOLDING - DEFINED - PAYMENTS MADE TO PRESIDENT AND SOLE SHAREHOLDER	400-325 WTB107-21	ROBAR INTERNATIONAL, INC.		A	10/30/97							YES
WITHHOLDING TAX - INCOME TAX BELIEVED TO BE WITHHELD CANNOT BE CLAIMED - EMPLOYER DID NOT WITHHOLD	9WTAC211 200-828	GOCHINAS	GREGORY	A	05/26/72							YES